



## Unfunded Mandates: A Snapshot Survey

President Clinton signed the Unfunded Mandates Reform Act, Public Law No. 104-4 into law on March 22, 1995. Its preamble reads as follows:

### An Act

To curb the practice of imposing unfunded Federal mandates on States and local governments: to strengthen the partnership between the Federal Government and State, local and tribal governments; to end the imposition, in the absence of full consideration by Congress, of Federal mandates on State, local and tribal governments without adequate funding, in a manner that may displace other essential governmental priorities; and to ensure that the Federal Government pays the costs incurred by those governments in complying with certain requirements under Federal statutes and regulations . . .

On January 21, 2005, Congressman Tom Davis, Chairman of the U.S. House of Representatives Committee on Government Reform, asked the National Association of Counties to provide information on the costs of unfunded mandates on county governments. NACo conducted a survey during a two-week period from January 26 through February 11 to provide a snapshot of the continuing unfunded mandate burden facing counties on the tenth anniversary of the Unfunded Mandates Reform Act.

## Part I

### The Survey

The National Association of Counties (NACo), working with the Chairman's staff, developed a survey instrument and response form that was sent to a small sample group of counties across the country. These counties varied in size from some of the smallest, with populations of less than 20,000, to some of the largest, with populations of 1 million or more. The survey included a list of 10 common federal mandates. Each county was asked to estimate the cost to them of each mandate for their Fiscal Years 2003, 2004 and projected 2005. The following federal mandates were included in the survey:

1. **Clean Air Act (CAA)** (42 U.S.C. 7401). Requires compliance with federal air pollution standards, including monitoring air quality, retrofitting stationary and mobile sources of pollution, and obtaining required permits.
2. **Clean Water Act (CWA)** (33 U.S.C. 1251). Requires compliance with federal regulations related to wastewater treatment and discharges into navigable waterways and wetlands, sets standards for improving and maintaining water quality, regulates and requires permits for point source discharges, and controls discharges to public waters by county-owned wastewater treatment works.
3. **Drinking Water (DW)** The Safe Drinking Water Act (42 U.S.C. 201) establishes maximum contaminant levels for the contaminants that are assumed to occur in public water systems and specifies treatment techniques to be used. This item includes related costs due to a requirement in the Bioterrorism Act (P.L. 107-188) that community water systems serving populations greater than 3,300 conduct vulnerability assessments to identify potential threats, assess the critical assets of the system, evaluate the likelihood and consequences of an attack, and develop a prioritized set of system upgrades to increase security.
4. **Resource Conservation and Recovery Act (RCRA)** (42 U.S.C. 6901). Governs regulation of solid and hazardous waste including cleanup of landfills, superfund sites and underground storage tanks.
5. **Americans With Disabilities Act (ADA)** (P.L. 101-336). Prohibits discrimination and requires accommodations of state and local government services, public accommodations, transportation and commercial facilities for persons with disabilities. Mandates the establishment of TDD/telephone relay services.
6. **Help America Vote Act (HAVA)** (P.L. 107-252). Requires that voting equipment used in an election for federal office meet federal minimum standards in such areas as accessibility and audit capacity and specifies certain practices in election administration.
7. **Endangered Species Act (ESA)** (P.L. 93-205). Requires federal agencies to ensure that the actions that they authorize, fund or carry out will not jeopardize a listed species. Provides for the designation of “critical habitat” for listed species which may require special management and consideration. Makes it unlawful for a person to kill, harass or harm a listed species in any way, including degrading its habitat.
8. **Health Insurance Portability and Accountability Act (HIPAA)** (P.L. 104-191). Provisions establish national standards for electronic health care transactions and require the adoption of security and privacy standards for medical records.
9. **Uncompensated Health Care (UHC)** The Emergency Medical Treatment and Active Labor Act (42 U.S.C. 1395dd) requires hospitals to screen and treat individuals presenting to the hospital with an emergency medical condition, and

restricts transfers of such individuals, regardless of ability to pay. Costs also include several provisions of federal law limit that federal funding of Medicare, Medicaid and the State Children's Health Insurance Program for certain persons, including the incarcerated, illegal immigrants, and certain categories of legal immigrants.

10. **Incarceration of Criminal Illegal Aliens (ICIA).** The federal government has exclusive jurisdiction over immigration law. Counties do not have the authority to deport criminal illegal aliens yet bear the expense of incarcerating and prosecuting those who commit violations of state or local law. The State Criminal Alien Assistance Program, governed by Section 242 of the Immigration and Nationality Act, 8 U.S.C. § 1231(i), as amended, and Title II, Subtitle C, Section 20301, Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103-322), provides reimbursement for part of the costs of incarceration of criminal illegal aliens.

In addition to the list of mandates, the survey packet included examples of expenses that might be included in the cost estimate for each mandate, as well as a sample worksheet that could be completed or used as a guide to determine the costs of each mandate. The sample worksheet directed counties to include such operating costs as salaries, fringe benefits, office supplies, building and equipment; indirect costs such as personnel and training; billable costs such as contractual and professional services; and any other costs associated with the mandate such as debt service. The worksheet directed counties to subtract revenue from fees generated by the mandate and revenue received from the state, as well as the federal government, so that the final figure reflects only the use of county own source revenues to comply with the federal mandate.

Sixty counties provided responses to the survey. No county that responded was able to provide costs for each of the 10 mandates; some counties gave costs for most of the mandates while others responded to just a few. This report will provide information on all responses received for each mandate and will highlight the responses from 30 counties, ranging in size from a population of 17,598 to 1.5 million.

## **Part II**

### **Observations**

1. It was difficult for many counties to collect the information about the costs of federal mandates to their governments. There were several reasons, but the primary reason appears to be that the county chart of accounts and recordkeeping systems do not differentiate between constitutional, state and federally required activities and those aspects of those activities that are undertaken at the initiative of the county. In addition, the components of the costs for many mandates are spread throughout the governmental budget and are difficult to capture to provide a comprehensive view of the true cost of each mandate. As a result, some survey responses may not provide accurate estimates of the actual cost of the mandate to

- the county. No county that responded was able to provide costs for each of the mandates included in the survey.
2. Many counties are not carrying out all of the listed mandates. In some instances, compliance with the mandate is carried out by the state government or a regional or governmental authority. In others, the mandate may require activities in which the county already engaged or may simply not apply to the county. However, a nonexistent or minimal response does not necessarily suggest that the county did not incur significant costs for a mandate; the county may simply have been unable to collect the data.
  3. During the period of time covered by this survey many counties were planning and implementing compliance expenditures for two relatively recent mandates. These are the Help America Vote Act accessibility requirements and the Health Insurance Portability and Accountability Act. These activities are clearly visible in many county budgets and in the responses to this survey.

## **Part III**

### **The Results**

Sixty counties provided information during the two-week response period for the survey. Their responses indicate that each of the mandates included in the survey impose significant costs on counties. Information on the responses returned to NACo for each mandate are provided below.

#### **Clean Air Act (42 U.S.C. 7401)**

The Clean Air Act imposes a number of mandates on counties related to complying with federal air pollution standards, including monitoring air quality, retrofitting stationary and mobile sources of pollution, and obtaining required permits. Counties are affected in a number of ways, especially when they are named as in non-attainment. Some specific examples of activities that counties fund in compliance with the Clean Air Act include employer trip reduction programs; reformulated gasoline programs; setting reduced speed limits; burning and lawn maintenance restrictions; regulating residential hot water heaters; requiring high efficiency units in new construction; updating transportation planning procedures and adopting lean fuel fleets. In addition to the more readily quantifiable costs of implementing policies to help reduce air pollution, there are intangible costs of a nonattainment designation. The second punch comes in the form of an unwanted stigma as the designation hinders economic development within the county.

Within the last year, new designations for ozone and PM 2.5 (Particulate Matter) have affected a wide variety of counties including suburban and rural counties. Many of these newly designated counties have limited experience and capacity to address the requirements being imposed on them. Technical assistance available from the EPA is insufficient to meet the need.

Twenty one counties were able to provide specific costs incurred by their county for implementation of the Clean Air Act. Their estimates range from negligible to very significant:

	2003	2004	2005	Population
Cochise County, AZ	\$47,129.00	\$51,695.00	\$53,200.00	122,161
Pima County, AZ	\$60,000.00	\$60,000.00	\$60,000.00	892,798
Colusa County, CA	\$100,000.00	\$100,000.00	\$100,000.00	19,678
Broward County, FL		\$348,000.00	\$574,000.00	1,731,347
Lee County, FL	\$3,287,616.00	\$4,500,396.00	\$3,575,937.00	492,210
Marion County, FL		\$141,671.00		280,288
Scott County, IA		\$2,500.00		159,414
Montgomery County, MD	\$580,438.00	\$1,211,052.00	\$712,465.00	918,881
Anoka County, MN		\$77,360.00		314,074
Blue Earth County, MN	\$5,000.00	\$5,000.00	\$5,000.00	57,306
Clay County, MS	\$2,087.00	\$1,429.00	\$1,758.00	21,625
Gaston County, NC	\$54,104.00	\$120,853.00	\$118,025.00	193,097
Douglas County, NE	\$68,717.00	\$65,692.00		467,703
Clark County, NV	\$2,026,791.00	\$4,159,656.00	\$2,466,717.00	1,576,541
Clermont County, OH	\$51,234.00	\$6,315.00	\$6,338.00	185,799
Montgomery County, OH	\$651,075.00	\$723,675.00	\$1,123,775.00	555,187
Arlington County, VA			\$252,000.00	187,873
Gloucester County, VA	\$14,574.00	\$29,571.00	\$14,568.00	36,698
Henrico County, VA	\$56,285.00	\$9,500.00	\$9,500.00	271,083
Fairfax County, VA	\$13,060,379.00	\$13,747,767.00	\$14,435,155.00	1,000,405
Pulaski County, VA			\$46,259.34	35,030

Colusa County, California, estimated costs to be roughly \$100,000 per year, or a total of \$60.98 for a family of four. For Lee County, Florida, the readily quantifiable costs over the three-year period were \$92.35 per family of four. In Fairfax County, Virginia, the per-family cost was roughly \$164.91.

### **Clean Water Act (33 U.S.C. 1251)**

The Clean Water Act requires states to designate the uses of water, develop water quality criteria to protect those uses, monitor the condition of waters, and report on water quality. Local governments are required, either directly by the federal government or indirectly through state implementation of federal laws, to treat sewage to national standards and to control discharges from combined sewers and stormwater drains. These federal requirements, especially those dealing with stormwater, have become more and more strict and expensive to implement. Under the Clean Water Act, one of the largest challenges for counties is implementation of Phase II stormwater regulations; these have caused huge financial drains on our nation's counties. In many cases, these costs have been unnecessary. Under Phase II, eligibility is determined by census numbers and proximity to an urban center, rather than by finding and identifying the specific county systems that negatively impact water quality. This negates the role of the Clean Water Act by overregulating smaller counties that are not negatively impacting water quality and could better use their limited financial resources in other areas.

In too many instances, federal environmental law imposes a "one-size-fits-all" approach on all local governments. For example, in 1987 Congress required that all stormwater be handled in the same manner as polluted water from industrial plans. While this mandate may have been appropriate for humid or wet watersheds, it was not useful for dry/acid areas. Counties in the Southwest, which for most part have limited rainfall, have had to spend large amounts each year to monitor runoff from infrequent rainstorms.

Twenty seven counties provided costs for implementation of the Clean Water Act, and many of the estimates were quite high per family of four:

	2003	2004	2005	Population
Pima County, AZ	\$163,000.00	\$163,000.00	\$163,000.00	892,798
Mesa County, CO	\$54,981.00	\$18,872.00	\$293,133.00	124,676
Broward County, FL	\$1,650,000.00	\$1,327,000.00	\$2,604,000.00	1,731,347
Hillsborough County, FL	\$79,479.00	\$82,905.00	\$87,303.00	1,073,407
Lee County, FL	\$11,500,354.00	\$12,183,243.00	\$11,931,081.00	492,210
Marion County, FL		\$69,408,967.00		280,288
Putnam County, FL	\$139,955.00	\$184,695.00	\$139,200.00	71,841
Habersham County, GA	\$21,270.00	\$21,908.00	\$25,345.00	38,446
Hamilton County, IN			\$631,000.00	216,826

McPherson County, KS	\$15,192.00	\$16,104.00	\$17,151.00	29,346
Sedgwick County, KS	\$62,314.00	\$89,020.00	\$71,216.00	462,896
Montgomery, MD	\$527,621.00	\$661,314.00	\$614,848.00	918,881
Anoka County, MN		\$38,680.00		314,074
Blue Earth County, MN	\$65,094.00	\$66,489.00	\$67,884.00	57,306
Clay County, MS	\$9,603.00	\$9,782.00	\$9,692.00	21,625
Gaston County, NC		\$2,000.00	\$3,000.00	193,097
Ward, ND	\$705,000.00	\$705,000.00	\$705,000.00	56,721
Clark County, NV	\$193,399.00	\$236,839.00	\$389,347.00	1,576,541
Clermont County, OH	\$784,702.00	\$741,102.00	\$820,202.00	185,799
Montgomery County, OH	\$5,461,621.00	\$5,570,853.00	\$5,682,270.00	555,187
Chester County, PA	\$113,667.00	\$113,667.00	\$113,667.00	457,393
Monroe County, PA	\$195,000.00	\$200,000.00	\$210,000.00	154,495
Arlington, VA	\$13,150,000.00	\$20,600,000.00	\$48,600,000.00	187,873
County of Gloucester, VA	\$627.00	\$627.00	\$5,627.00	36,698
County of Henrico, VA	\$16,009,614.00	\$23,169,301.00	\$32,535,754.00	271,083
Fairfax County, VA	\$554,431.00	\$583,612.00	\$612,792.00	1,000,405
Kitsap County, WA	\$1,444,074.00	\$4,838,033.00	\$3,169,003.00	240,719

Marion County, Florida, provided a single figure for FY 2004 exceeding \$69 million, or \$990.54 for a family of four. Arlington County, Virginia, provided a three-year total of more than \$82 million, or \$1,753.31 per family of four. The three-year total for Henrico County, Virginia, was nearly \$72 million, or \$1058,20 per family of four.

### **Drinking Water (Safe Drinking Water Act and Bioterrorism Act)**

The Safe Drinking Water Act regulates drinking water standards. Among other requirements, it establishes maximum levels for contaminants known to occur in public water systems and establishes public notification procedures. Federal rules for what constitutes safe drinking water are often not logical and dictate measures for achieving it that are not cost-effective. As owners and operators of drinking water systems, counties are responsible for testing and monitoring 84 contaminants. In one well-known example, Columbus, Ohio, has been required under federal law to monitor 40 pesticides in its drinking water system that are no longer used in the area – including one that is mainly used in Hawaii in pineapple plantations.

Also included in these estimates are implementation costs for vulnerability assessments required under the Bioterrorism Act. Community water systems that serve populations over 3,300 identify potential threats to their water systems, assess the critical assets of the system, evaluate the likelihood and consequences of an attack, and develop a prioritized set of system upgrades to increase security.

Twenty one counties provided estimates for drinking water mandates:

	2003	2004	2005	Population
Cochise County, AZ	\$54,177.00	\$57,607.00	\$59,900.00	122,161
Colusa County, CA	\$36,605.00	\$36,000.00	\$36,000.00	19,678
Brevard County, FL	\$15,000.00	\$15,000.00	\$15,000.00	505,711
Hillsborough County, FL	\$62,956.00	\$66,616.00	\$76,112.00	1,073,407
Marion County, FL		\$206,567.00		280,288
McPherson County, KS	\$12,430.00	\$13,173.00	\$14,033.00	29,346
Anoka County, MN		\$58,818.00		314,074
Blue Earth County, MN	\$56,456.00	\$58,202.00	\$59,948.00	57,306
Clay County, MS	\$1,762.00	\$501.00	\$2,185.00	21,625
Gaston County, NC	\$7,522.00	\$7,720.00	\$7,720.00	193,097
Northhampton County, NC	\$23,400.00	\$21,200.00	\$17,180.00	21,782
Douglas County, NE	\$46,562.00	\$46,150.00		467,703
Clark County, NV	\$20,499,400.00	\$20,499,400.00	\$20,499,400.00	1,576,541
Clermont County, OH	\$211,436.00	\$278,808.00	\$244,200.00	185,799
Montgomery County, OH	\$919,680.00	\$938,074.00	\$956,835.00	555,187
Chester County, PA	\$299,699.00	\$303,116.00	\$285,392.00	457,393
Monroe County, PA	\$15,000.00	\$15,000.00	\$15,000.00	154,495
Arlington, VA	\$5,900,000.00	\$5,900,000.00	\$5,900,000.00	187,873
County of Gloucester, VA	\$18,604.00	\$32,206.00	\$19,621.00	36,698
County of Henrico, VA	\$8,500.00	\$2,564,981.00	\$708,500.00	271,083
Prince George County, VA	\$316.00	\$2,882.00	\$1,000.00	34,305



Arlington County, Virginia, estimated the cost of complying with federal drinking water mandates at nearly \$6 million per year or a total of \$376.95 per family of four. Clark County, Nevada, estimated the cost at \$20.5 million per year, or \$156.03 over three years per family of four. Colusa County, California, provided an estimate of \$22.08 per family of four. The three-year, per-family estimate from Montgomery County, Ohio, was \$20.28.

### **Resource Conservation and Recovery Act**

The Resource Conservation and Recovery Act governs regulation of solid and hazardous waste including cleanup of landfills, superfund sites and underground storage tanks holding petroleum products or other chemicals. Counties often own landfills and are subject to federal standards regarding location; operating criteria; groundwater monitoring; corrective actions; closure and post-closure care.

For Superfund sites, some of the incurred costs include institutional controls such as effective zoning around sites, setting and enforcing easements and covenants and overseeing building and/or excavation near Superfund sites. Other potential costs arise through post-closure monitoring such as testing for groundwater contamination.

Twenty six counties provided costs associated with the Resource Conservation and Recovery Act. Their responses vary significantly among counties and, for some counties, from year to year:

	2003	2004	2005	Population
Pima County, AZ	\$190,000.00	\$190,000.00	\$190,000.00	892,798
Butte County, CA	\$20,000.00	\$20,000.00	\$20,000.00	212,010
Colusa County, CA	\$94,580.00	\$115,685.00	\$148,523.00	19,678
Mesa County, CO	\$2,195,631.00	\$3,022,676.00	\$2,722,732.00	124,676
Brevard County, FL	\$74,367,045.00	\$70,580,626.00	\$66,696,990.00	505,711
Broward County, FL	\$306,000.00	\$28,000.00	\$640,000.00	1,731,347
Lee County, FL	\$9,365,001.00	\$12,527,861.00	\$10,178,193.00	492,210
Marion County, FL		\$340,238.00		280,288
Putnam County, FL	\$165,557.00	\$401,699.00	\$519,414.00	71,841
Habersham County, GA	\$72,900.00	\$72,900.00	\$72,900.00	38,446
McPherson County, KS	\$122,641.00	\$122,641.00	\$130,000.00	29,346
Sedgwick County, KS	\$405,727.00	\$419,567.00	\$382,880.00	462,896
Natchitoches Parish, LA	\$3,200.00	\$3,200.00	\$3,200.00	39,002

Montgomery, MD	\$1,039,557.00	\$1,115,137.00	\$1,077,752.00	918,881
Anoka County, MN		\$7,099.00		314,074
Blue Earth County, MN	\$52,598.00	\$53,204.00	\$53,810.00	57,306
Clay County, MS	\$264,269.00	\$263,563.00	\$263,417.00	21,625
Gaston County, NC	\$90,000.00	\$90,000.00	\$90,000.00	193,097
Randolph County, NC	\$1,930,000.00	\$12,400.00	\$12,400.00	135,151
Clermont County, OH	\$493,149.00	\$388,233.00	\$78,688.00	185,799
Montgomery County, OH	\$359,208.00	\$345,628.00	\$1,403,470.00	555,187
Fairfax County, VA	\$3,210,208.00	\$3,379,166.00	\$3,548,124.00	1,000,405
County of Gloucester, VA	\$111,166.00	\$135,306.00	\$146,348.00	36,698
County of Henrico, VA	\$2,348,426.00	\$3,092,345.00	\$3,469,645.00	271,083
Prince George, VA	\$16,487.00	\$15,769.00	\$15,000.00	34,305
Arlington, VA			\$400,000.00	187,873

The largest costs were reported from Brevard County, Florida. Their average annual cost was \$70.5 million, or \$418.51 per family of four – so the three-year cost per family adds up to a whopping \$1,674.04. Mesa County, Colorado reported an annual cost of \$63.69 per family, or \$254.77 over three years. The three-year cost per family for Clay County, Mississippi adds up to \$146.36.

### **Americans With Disabilities Act**

The Americans With Disabilities Act requires county governments to improve physical access to government facilities, programs and events and in many cases to make significant policy changes to ensure that all people with disabilities can take part in the full array of programs and services provided by the county. Counties are also required to employ communication tools such as auxiliary aids and services to ensure access to programs and services by individuals with disabilities.

Counties are not required to take any action that would result in a fundamental alteration to the nature of the service, program, or activity in question or that would result in undue financial and administrative burdens. However, there is a great deal of uncertainty about the determination of an undue burden. Many counties are having difficulty planning and budgeting for improvements as they are not certain whether or when such improvements may be required.

Most counties who participated in the survey were able to quantify some costs related to the Americans With Disabilities Act. The following information was provided by 38 counties:

	2003	2004	2005	Population
Cochise County, AZ	\$2,057.00	\$302,658.00	\$114,200.00	122,161
Pima County, AZ	\$309,000.00	\$279,000.00	\$411,000.00	892,798
Butte County, CA	\$250,000.00	\$30,000.00	\$50,000.00	212,010
Colusa County, CA	\$6,000.00	\$8,990.00	\$13,600.00	19,678
Kern County, CA	\$45,000.00	\$45,000.00	\$220,000.00	713,087
Mesa County, CO	\$148,584.00	\$57,446.00	\$44,060.00	124,676
Brevard County, FL	\$73,818.00	\$75,214.00	\$67,731.00	505,711
Escambia County, FL		\$32,612.00		295,886
Hillsborough County, FL	\$6,537,148.00	\$6,537,148.00	\$6,537,148.00	1,073,407
Lee County, FL	\$1,615,558.00	\$1,664,025.00	\$2,163,512.00	492,210
Marion County, FL		\$17,669.00		280,288
Putnam County, FL	\$2,500.00	\$2,500.00	\$2,500.00	71,841
Sarasota County, FL	\$5,000.00	\$12,000.00	\$5,000.00	346,793
Fulton County, GA	\$783,782.00	\$899,921.00	\$693,401.00	818,322
Polk County, IA	\$19,809.00	\$72,134.00	\$48,711.00	388,606
Scott County, IA	\$40,000.00	\$12,000.00	\$2,500.00	159,414
Hamilton County, IN			\$1,520.00	216,826
McPherson County, KS	\$10,800.00	\$18,640.00	\$22,000.00	29,346
Sedgwick County, KS	\$931,000.00	\$931,000.00	\$931,000.00	462,896
Natchitoches Parish, LA		\$10,000.00		39,002
Calvert County, MD	\$15,068.00	\$15,460.00	\$68,500.00	84,110
Montgomery, MD	\$1,962,000.00	\$3,090,000.00	\$2,562,000.00	918,881
Waldo County, ME	\$7,939.20	\$15,892.14	\$22,000.00	38,248
Anoka County, MN		\$32,000.00		314,074
Blue Earth County, MN	\$40,000.00	\$40,000.00	\$40,000.00	57,306
Clay County, MS	\$1,618.00	\$160.00	\$200.00	21,625
Gaston County, NC			\$55,208.00	193,097
Randolph County,	\$16,000.00	\$16,000.00	\$16,000.00	135,151

NC				
Richland County, ND		\$31,362.00		17,598
Douglas County, NE	\$10,695.00	\$10,695.00		467,703
Clark County, NV	\$109,739.00	\$32,459.00		1,576,541
Chester County, PA	\$21,750.00	\$18,700.00	\$23,050.00	457,393
Monroe County, PA	\$4,000.00	\$4,000.00	\$56,000.00	154,495
County of Henrico, VA	\$16,778.00	\$5,395.00	\$230,061.00	271,083
Fairfax County, VA	\$2,458,194.00	\$2,587,573.00	\$2,716,951.00	1,000,405
Marinette County, WI	\$388,000.00	\$54,000.00	\$25,000.00	43,237
Monongalia County, WV	\$0.00	\$5,000.00		84,370
Wood, WV		\$8,000.00		87,336

The highest total cost was reported by Hillsborough County, Florida (an estimated \$6.5 million each year, or a total of \$73.08 per family of four). Estimated costs for Marinette County, Wisconsin in FY 2005 are only \$25,000, or just \$2.31 per family of four. However, in FY 2003 the county spent \$388,000, or \$35.90 per family. Montgomery County, Maryland reported \$8.54 per family of four in FY 2003; that figure went up the following year to \$13.45.

### **Help America Vote Act**

The Help America Vote Act requires most counties in the nation to purchase new voting equipment that permits all voters to cast a secret ballot regardless of disability. The accelerated timetable nationwide and lack of federal standards are driving up the cost for counties to purchase equipment. In addition, counties are working in cooperation with the states to merge existing voter registration databases into a statewide list and to implement new voting procedures, such as provisional ballots.

Thirty six provided information on their costs related to the Help America Vote Act. The counties who responded represent a broad mix of states that have moved forward with reform, those that are nearing compliance and those have not yet budgeted for or issued contracts on voting equipment. Some of the figures that counties provided below do not include the full cost of purchasing voting equipment:

	2003	2004	2005	Population
Cochise County, AZ	\$53,626.00	\$48,390.00	\$36,090.00	122,161
Butte County, CA	\$40,000.00	\$850,000.00	\$2,000,000.00	212,010
Colusa County, CA	\$3,050.00	\$9,590.00	\$46,350.00	19,678

Kern County, CA	\$5,000,000.00			713,087
Mesa County, CO		\$19,535.00	\$157,700.00	124,676
Brevard County, FL		\$43,000.00	\$2,442,500.00	505,711
Escambia County, FL		\$344,663.00		295,886
Hillsborough County, FL				1,073,407
Lee County, FL	\$6,200,000.00	\$100,000.00	\$300,000.00	492,210
Polk County, IA		\$20,000.00	\$750,000.00	388,606
Scott County, IA		\$3,500.00	\$200,000.00	159,414
Idaho County, ID	\$34,480.00	\$36,560.00	\$36,560.00	15,413
Hamilton County, IN			\$25,000.00	216,826
Lake County, IN			\$2,120,900.00	487,476
Sedgwick County, KS	\$44,700.00	\$29,600.00	\$29,350.00	462,896
Calvert County, MD		\$9,300.00	\$77,158.00	84,110
Anoka County, MN		\$793,178.00		314,074
Blue Earth County, MN		\$55,000.00	\$56,650.00	57,306
Durham County, NC			\$5,000.00	236,781
Gaston County, NC			\$21,441.00	193,097
Northhampton County, NC			\$8,000.00	21,782
Richland County, ND		\$2,522.00		17,598
Rolette County, ND		\$7,931.77	\$0.00	13,732
Ward County, ND		\$22,225.00	\$2,825.00	56,721
Williams County, ND	\$2,368.38	\$17,757.27	\$5,000.00	19,316
Clark County, NV		\$997,566.00	\$131,825.00	1,576,541
Clermont County, OH			\$7,110.00	185,799
Montgomery County, OH		\$300,000.00	\$2,000,000.00	555,187
Chester County, PA	\$1,168,935.00	\$8,208,611.00	\$1,648,480.00	457,393
Monroe County, PA	\$10,000.00	\$44,000.00	\$45,000.00	154,495
County of Gloucester, VA	\$1,785.00	\$1,788.00	\$58,788.00	36,698

Fairfax County, VA	\$184,388.00	\$194,092.00	\$203,797.00	1,000,405
Prince George, VA		\$6,783.00	\$7,340.00	34,305
Kitsap County, WA		\$8,768.00		240,719
Greenbrier, WV			\$490,000.00	34,656
Monongalia County, WV		\$4,000.00		84,370

The highest cost was reported by Chester County, Pennsylvania, which spent in excess of \$8 million of its own source revenue on HAVA compliance in FY 2004. Over the three-year period, the total cost for a family of four in Chester County is \$96.42. Idaho County, Idaho, is spending \$27.92 per family of four. Greenbrier County, West Virginia, is spending \$56.56 per family of four in FY 2005. Montgomery County, Ohio, is spending \$2.3 million for FY 2004-FY 2005, or \$16.57 per person. Taxpayers in Butte County, California, are spending \$54.53 per family of four to update their voting equipment over the three-year period and voters in Lake County, Indiana are paying \$17.40 per family in FY 2005.

### **Endangered Species Act**

The Endangered Species Act protects threatened and endangered species and the habitats in which they are found. Unfortunately, the goal of conserving species and protecting biodiversity is often met at the expense of local taxpayers. Among the costs to counties are compliance with provisions of the ESA ensuring that civic construction projects and development authorized under local land-use planning do not harm endangered species. Much more difficult to quantify are the costs to the county of reduced economic development when county planning is disrupted. If Congress deems preservation of endangered species a national priority, then Congress should ensure that the costs associated with its achievement are not disproportionately borne by those who happen to live in a county that contains endangered species habitat.

Twenty counties were able to quantify costs related to the Endangered Species Act for at least one fiscal year. Those costs were:

	2003	2004	2005	Population
Cochise County, AZ	\$29,185.00	\$29,185.00	\$29,185.00	122,161
Pima County, AZ		\$1,500,000.00		892,798
Butte County, CA	\$150,000.00	\$175,000.00	\$200,000.00	212,010
Colusa County, CA	\$10,000.00			19,678
Kern County, CA	\$12,000.00	\$12,000.00	\$15,000.00	713,087
Mesa County, CO	\$10,000.00	\$10,000.00	\$19,000.00	124,676
Brevard County, FL	\$1,027,795.00	\$1,020,512.00	\$1,141,041.00	505,711
Broward County, FL	\$263,000.00	\$328,000.00	\$402,000.00	1,731,347
Escambia County, FL		\$16,200.00		295,886
Lee County, FL	\$91,383.00	\$92,475.00	\$195,226.00	492,210
Idaho County, ID	\$6,000.00	\$6,000.00	\$6,000.00	15,413
Sedgwick County, KS	\$5,500.00	\$5,500.00	\$5,500.00	462,896
Anoka County, MN		\$58,020.00		314,248
Blue Earth County, MN	\$5,000.00	\$5,000.00	\$5,000.00	57,306
Gaston County, NC		\$3,000.00	\$500.00	193,097
Clark County, NV			\$6,729,281.00	1,576,541
Clermont County, OH	\$5,000.00	\$5,000.00	\$5,000.00	185,799
Chester County, PA	\$45,880.00	\$45,880.00	\$45,880.00	457,393
County of Gloucester, VA	\$8,250.00	\$8,250.00	\$8,250.00	36,698
Kitsap County, WA	\$1,158,106.00	\$374,646.00	\$2,421,104.00	240,719

Clark County, Nevada, has budgeted \$6.7 million for FY 2005, or \$17.07 per family of four. Of the twenty, only Brevard County, Florida, and Kitsap County, Washington reported spending more than \$1 million for each of the three years (spending a total of \$25.23 and \$65.70, respectively, for a family of four). Pima County, Arizona, spent approximately \$1.5 million in FY 2004, or \$6.72 per family of four. The costs were not just limited to the east and west coast, however; counties reported costs from states such as Pennsylvania, Ohio, Kansas and Minnesota.

### **Health Insurance Portability and Accountability Act**

The Health Insurance Portability and Accountability Act established national standards for electronic health care payment and claim processes. It set forth specific provisions for standardized health information transactions; standardization of code

sets; national identifiers for providers, health plans/payers and employers; and security and privacy of health information.

Counties maintain and conduct transactions using individual health information in their role as health and human service providers and plan administrators. HIPAA has required significant changes in day-to-day operations in many counties as well as extensive changes to management information systems that represent a significant unfunded mandate to county governments.

Thirty four counties provided data for at least one year on costs incurred as a result of the Health Insurance Portability and Accountability Act:

	2003	2004	2005	Population
Cochise County, AZ	\$148,000.00	\$169,569.00	\$175,000.00	122,161
Pima County, AZ	\$676,000.00	\$437,000.00	\$257,000.00	892,798
Butte County, CA	\$25,000.00	\$350,000.00	\$450,000.00	212,010
Colusa County, CA	\$28,450.00	\$28,450.00	\$28,450.00	19,678
Kern County, CA	\$50,000.00	\$80,000.00	\$50,000.00	713,087
Mesa County, CO	\$62,500.00	\$71,699.00	\$102,250.00	124,676
Escambia County, FL		\$21,591.00		295,886
Lee County, FL	\$133,196.00	\$63,862.00	\$46,114.00	492,210
Marion County, FL		\$870.62		280,288
Fulton County, GA	\$69,485.00	\$75,122.00	\$78,127.00	818,322
Polk County, IA	\$34,380.00	\$39,000.00	\$39,000.00	388,606
Hamilton County, IN			\$1,100.00	216,826
McPherson County, KS	\$6,400.00	\$9,800.00	\$12,000.00	29,346
Sedgwick County, KS	\$41,566.00	\$47,567.00	\$47,567.00	462,896
Montgomery, MD	\$42,825.00	\$50,000.00	\$241,000.00	918,881
Anoka County, MN		\$276,500.00		314,074
Blue Earth County, MN	\$12,000.00	\$15,000.00	\$15,000.00	57,306
Clay County, MS	\$37,568.00	\$21,338.00	\$17,895.00	21,625
Gaston County, NC			\$870,596.00	193,097
Randolph County, NC	\$8,900.00	\$8,800.00	\$8,800.00	135,151
Richland County, ND	\$2,690.00	\$7,150.00		17,598



Rolette County, ND	\$300.00			13,732
Williams County, ND		\$300.00		19,316
Douglas County, NE	\$163,831.00	\$3,963.00		467,703
Clark County, NV	\$983,114.00	\$1,880,578.00	\$688,288.00	1,576,541
Clermont County, OH		\$30,000.00	\$5,000.00	185,799
Chester County, PA	\$232,660.00	\$78,300.00	\$133,600.00	457,393
Monroe County, PA	\$5,000.00	\$15,000.00	\$25,000.00	154,495
County of Gloucester, VA	\$6,200.00	\$11,192.00	\$7,625.00	36,698
County of Henrico, VA	\$256,875.00	\$106,367.00	\$76,965.00	271,083
Fairfax County, VA	\$1,016,721.00	\$1,070,233.00	\$1,123,744.00	1,000,405
Prince George, VA		\$1,500.00		34,305
Kitsap County, WA	\$72,142.00	\$14,465.00	\$144,650.00	240,719
Marinette County, WI	\$45,078.00	\$1,330.00		43,237

The highest cost was reported by Gaston County, North Carolina, which expects to spend \$18.03 per family of four in FY 2005. Both of the counties from California that provided figures expect to spend at least \$15 per family of four to implement HIPAA over the three-year period-Colusa County (\$17.35) and Butte County (\$15.57). Cochise County, Arizona, expects to spend \$16.13 per family. Fairfax County, Virginia reported costs in excess of \$1 million per year, or \$12.84 per family of four over the three-year period.

### **Uncompensated Health Care**

Uncompensated health care is a tremendous burden on the budgets of our nation's counties. As the providers of last resort, counties are responsible for a large population of indigent and uninsured individuals. Because the federal government has not taken responsibility for ensuring universal medical insurance coverage and restricts the use of its funds for services provided to many legal immigrants as well as illegal immigrants and individuals who are incarcerated, counties are left paying the tab for millions of individuals who seek treatment but do not have the means to pay.

The Emergency Medical Treatment and Active Labor Act, which requires stabilization of a patient regardless of citizenship status or ability to pay, is the clearest example of a direct mandate on counties to provide care without federal funding. However, the federal government also imposes mandates when it limits or restricts eligibility for Medicare and/or federal Medicaid funding. Many costs are also incurred by counties as a direct result of federal immigration policy that fails to prevent illegal immigration.

Uncompensated health care was by far the largest mandate cost reported by most counties. The following information was provided by 38 counties:

	2003	2004	2005	Population
Cochise County, AZ	\$2,057.00	\$302,658.00	\$114,200.00	122,161
Pima County, AZ	\$309,000.00	\$279,000.00	\$411,000.00	892,798
Butte County, CA	\$250,000.00	\$30,000.00	\$50,000.00	212,010
Colusa County, CA	\$6,000.00	\$8,990.00	\$13,600.00	19,678
Kern County, CA	\$45,000.00	\$45,000.00	\$220,000.00	713,087
Mesa County, CO	\$148,584.00	\$57,446.00	\$44,060.00	124,676
Brevard County, FL	\$73,818.00	\$75,214.00	\$67,731.00	505,711
Escambia County, FL		\$32,612.00		295,886
Hillsborough County, FL	\$6,537,148.00	\$6,537,148.00	\$6,537,148.00	1,073,407
Lee County, FL	\$1,615,558.00	\$1,664,025.00	\$2,163,512.00	492,210
Marion County, FL		\$17,669.00		280,288
Putnam County, FL	\$2,500.00	\$2,500.00	\$2,500.00	71,841
Sarasota County, FL	\$5,000.00	\$12,000.00	\$5,000.00	346,793
Fulton County, GA	\$783,782.00	\$899,921.00	\$693,401.00	818,322
Polk County, IA	\$19,809.00	\$72,134.00	\$48,711.00	388,606
Scott County, IA	\$40,000.00	\$12,000.00	\$2,500.00	159,414
Hamilton County, IN			\$1,520.00	216,826
McPherson County, KS	\$10,800.00	\$18,640.00	\$22,000.00	29,346
Sedgwick County, KS	\$931,000.00	\$931,000.00	\$931,000.00	462,896
Natchitoches Parish, LA		\$10,000.00		39,002
Calvert County, MD	\$15,068.00	\$15,460.00	\$68,500.00	84,110
Montgomery, MD	\$1,962,000.00	\$3,090,000.00	\$2,562,000.00	918,881
Waldo County, ME	\$7,939.20	\$15,892.14	\$22,000.00	38,248
Anoka County, MN		\$32,000.00		314,074
Blue Earth County, MN	\$40,000.00	\$40,000.00	\$40,000.00	57,306
Clay County, MS	\$1,618.00	\$160.00	\$200.00	21,625

Gaston County, NC			\$55,208.00	193,097
Randolph County, NC	\$16,000.00	\$16,000.00	\$16,000.00	135,151
Richland County, ND		\$31,362.00		17,598
Douglas County, NE	\$10,695.00	\$10,695.00		467,703
Clark County, NV	\$109,739.00	\$32,459.00		1,576,541
Chester County, PA	\$21,750.00	\$18,700.00	\$23,050.00	457,393
Monroe County, PA	\$4,000.00	\$4,000.00	\$56,000.00	154,495
County of Henrico, VA	\$16,778.00	\$5,395.00	\$230,061.00	271,083
Fairfax County, VA	\$2,458,194.00	\$2,587,573.00	\$2,716,951.00	1,000,405
Marinette County, WI	\$388,000.00	\$54,000.00	\$25,000.00	43,237
Monongalia County, WV	\$0.00	\$5,000.00		84,370
Wood County, WV		\$8,000.00		87,336

The highest reported cost was from Lee County, FLorida, which in FY 2005 expects to spend more than \$155 million, or \$315.52 per person (\$1,262.06 for a family of four) in uncompensated health care costs for which the federal government is not meeting its commitment. The total three-year cost reported by Lee County is an enormous \$2.952.59 per family of four. Quite a few counties report multimillion-dollar gaps over the three-year period, including Kern County, California (\$412.29 per family of four); Henrico County, Virginia (\$245.88 per family) and Fulton County, Georgia (\$142.72 per family). Clark County, Nevada, reports \$325.38 per family of four over just two years and Durham County, North Carolina, expects to spend \$139.02 per family of four in FY 2005.

### **Incarceration of Criminal Illegal Aliens**

The federal government has exclusive jurisdiction over immigration law. Counties do not have the authority to deport criminal illegal aliens yet bear the expense of incarcerating and prosecuting those who commit violations of state or local law. The State Criminal Alien Assistance Program provides only partial reimbursement for some of the costs associated with the incarceration of illegal aliens.

Fourteen counties provided estimates:

	2003	2004	2005	Population
Cochise County, AZ	\$282,837.00	\$226,096.00	\$360,000.00	122,161
Pima County, AZ	\$1,785,000.00	\$1,785,000.00	\$1,785,000.00	892,798

Butte County, CA	\$100,000.00	\$100,000.00	\$100,000.00	212,010
Colusa County, CA	\$49,021.00	\$28,012.00	\$30,000.00	19,678
Kern County, CA	\$30,000,000.00	\$7,500,000.00	\$7,500,000.00	713,087
Lee County, FL	\$1,177,002.00	\$1,272,825.00	\$1,400,000.00	492,210
Idaho County, ID	\$101,000.00	\$169,906.00	\$194,334.00	462,896
Montgomery County, MD	\$3,958,700.00	\$4,655,700.00	\$1,102,030.00	918,881
Northhampton County, NC	\$2,000.00	\$2,500.00	\$3,000.00	21,782
Rolette County, ND	\$300.00	\$5,050.00	\$4,750.00	13,732
Douglas County, NE	\$4,431,744.00	\$4,416,623.00		467,703
Clark County, NV	\$10,156,304.00	\$12,491,644.00	\$17,179,706.00	1,576,541
Monroe County, PA	\$20,000.00	\$22,000.00	\$25,000.00	154,495
County of Henrico, VA	\$68,480.00	\$71,904.00	\$75,499.00	271,083

In Kern County, California, a family of four is spending an unbelievable \$252.42 over three years for the costs of incarcerating criminal illegal aliens. Clark County, Nevada, reported costs between \$10 million and more than \$17 million per year; the per-family cost for that period is \$25.26. While the problem of illegal immigration is generally associated with border counties, Douglas County, Nebraska, provided figures indicating that between fiscal years 2003 and 2004, its residents paid \$75.68 per family of four.

## Part IV

### Profile Overview

To help develop the conclusions in this report, this section provides profiles of 30 counties. Although no county reported a cost for every mandate, overall their responses are significant. A few counties did not provide information for each of the fiscal years requested, but their data is included for those years reported.

The 30 counties were selected because they represent diverse demography, geography, size, and types of counties, i.e., urban, suburban, sun belt, rural, etc. There are no counties from the Northeastern geographic area, since these county governments are relatively weak and perform few services. In nearly every Northeastern state, the federal mandates selected are performed either by the state or other levels of local government.

The counties profiled in this section are:

<b>County</b>	<b>State</b>	<b>2003 Population</b>
Cochise	AZ	122,161
Pima	AZ	892,798
Butte	CA	212,010
Colusa	CA	19,678
Kern	CA	713,087
Mesa	CO	124,676
Brevard	FL	505,711
Lee	FL	492,210
Fulton	GA	818,322
Habersham	GA	38,446
Polk	IA	388,606
Scott	IA	159,414
Sedgwick	KS	462,896
Calvert	MD	84,110
Montgomery	MD	918,881
Blue Earth	MN	57,306
Clay	MS	21,625
Northhampton	NC	21,782
Richland	ND	17,598
Douglas	NE	467,703
Clark	NV	1,576,541
Clermont	OH	185,799
Montgomery	OH	555,187
Chester	PA	457,393
Monroe	PA	154,495
Arlington	VA	187,873
Fairfax	VA	1,000,405
Henrico	VA	271,083
Prince George	VA	34,305
Kitsap	WA	240,719
<b>Total</b>		<b>11,202,820</b>

## Part V

### County Profiles

#### **Cochise County, Arizona** 2003 Population 122,161

In Cochise County, AZ, the budget grew from \$132 million in FY 2003 to \$156 million in proposed 2005. The total cost for eight reported mandates grew from \$1,595,011 in FY2003 to \$1,935,419 projected for FY2005. The costs of compliance with ADA experienced significant increases during the three years. ADA costs went from \$2,057 in FY2003 to \$302,658 in FY2004 and \$114,200 for FY2005. The top four consistently high mandate expenditures for each year were:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total budget	\$132,012,144	\$151,194,860	\$156,246,507
<b>ADA</b>	\$2,057	\$302,658	\$114,200
<b>HIPAA</b>	\$148,000	\$169,569	\$175,000
<b>UHC</b>	\$918,000	\$989,000	\$1,107,844
<b>ICIA</b>	\$282,837	\$226,096	\$360,000

#### **Pima County, Arizona** 2003 Population 892,798

In Pima County, AZ, the budget grew from \$989,568,000 in FY2003 to \$1,097,722,000 in proposed 2005. Expenditures for eight listed mandates decreased from \$7.2 million in 2003 to \$3 million in 2005. Changes were reflected in a major decrease in spending for uncompensated health care from 2003 to 2005. HIPAA compliance expenditures also decreased significantly, going from \$676,000 in 2003 to \$257,000 in 2005. The top four mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$989,568,000	\$1,031,616,000	\$1,097,722,000
<b>ADA</b>	\$309,000	\$279,000	\$411,000
<b>HIPAA</b>	\$676,000	\$437,000	\$257,000
<b>UHC</b>	\$7,200,000	\$6,800,000	\$3,000,000
<b>ICIA</b>	\$1,785,000	\$1,785,000	\$1,785,000

**Butte County, CA**  
2003 Population 212,010

The budget in Butte County, CA grew from \$318,905,310 in FY 2003 to \$330,000,000 proposed for 2005. During that time there were significant increases in expenditures for those listed Federal mandates carried out by the county. The total cost for the six mandates for which Butte County responded increased from \$585,000 in FY 2003 to \$2,820,000 in FY 2005. These expenditures increased primarily because of growing expenditures for HIPAA and HAVA. The top three mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total budget	\$318,905,310	\$324,414,900	\$330,000,000
<b>ADA</b>	\$250,000	\$30,000	\$50,000
<b>HAVA</b>	\$40,000	\$850,000	\$2,000,000
<b>HIPAA</b>	\$25,000	\$350,000	\$450,000

**Colusa County, CA**  
2003 Population 19,678

The Colusa County, CA budget decreased each year from \$44,385,697 in FY 2003 to \$39,043,724 in proposed 2005. During this same period of time the amount spent for 9 listed mandates also decreased from \$44,385,697 in FY 2003 to \$41,484,163 in FY 2004 to \$39,043,724 in FY 2005. Although there were fluctuations in expenditures for uncompensated health care, increasing from 2003 to 2004 and then decreasing for 2005, there were steadily growing costs for HAVA and RCRA compliance.

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total budget	\$44,385,697	\$42,484,162	\$39,043,724
<b>HAVA</b>	\$3,050	\$9,590	\$46,350
<b>RCRA</b>	\$94,580	\$115,685	\$148,523
<b>UHC</b>	\$183,599	\$318,331	\$270,362

**Kern County, CA**  
2003 Population 713,087

Kern County, CA increased its budget from \$974,200,000 in FY 2003 to \$1,040,000,000 in proposed 2005. During that same period of time, the amount that was expended for six mandates that the county reported decreased from \$30,000,000 in FY 2003 to \$7,500,000 in 2005, largely because of a dramatic decrease in the funds it was expending for the incarceration of illegal aliens. Also contributing to the decrease from FY 2003 to 2005 is the 2003 expenditure of \$5,000,000 for HAVA. No subsequent expenditures were

reported in 2004 and 2005. Increases in expenditures for ADA in 2005 were also reported. The top three mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$974,200,000	\$982,300,000	\$1,040,000,000
<b>ADA</b>	\$45,000	\$45,000	\$220,000
<b>HAVA</b>	\$5,000,000	0	0
<b>ICIA</b>	\$30,000,000	\$7,500,000	\$7,500,000

### **Mesa County, CO**

2003 Population 124,676

Mesa County, CO increased its budget from \$124,006,642 in FY2003 to \$134,436,353 in proposed 2005. During this same period of time the amount spent complying with 7 reported mandates increased from \$3,774,855 in FY 2003 to \$4,278,774 in FY 2005. Major increases in funding for HAVA up from \$0 in FY2003 to \$157,700 in 2005 and large growing expenditures for UHC and RCA were reported. The top five mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$124,009,642	\$122,763,781	\$134,436,353
<b>ADA</b>	\$148,584	\$57,446	\$44,060
<b>HAVA</b>		\$19,535	\$157,700
<b>CWA</b>	\$54,98	\$18,872	\$293,133
<b>RCRA</b>	\$2,195,631	\$3,022,676	\$2,722,732
<b>UHC</b>	\$740,659	\$797,467	\$936,899

### **Brevard County, FL**

2003 Population 505,711

The Brevard County, FL budget increased from \$738,714,845 in FY2003 to \$827,589,033 for proposed 2005. The amount that was spent for compliance with four listed mandates performed by the county decreased from \$75,483,658 in FY 2003 to \$70,363,262 in FY 2005. Major increases in the county's expenditures for HAVA compliance and ongoing expenses for RCRA and ESA require a large percentage of the county budget. The top three mandates are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$738,714,845	\$749,724,267	\$827,589,033



<b>HAVA</b>	0	\$43,000	\$2,442,500
<b>RCRA</b>	\$74,367,045	\$70,580,626	\$66,696,990
<b>ESA</b>	\$1,027,795	\$1,020,512	\$1,141,041

### **Lee County, FL**

2003 Population 492,210

The budget for Lee County, FL increased from \$1,508,931 in FY2003 to \$1,781,123,986 in proposed 2005. During that same period of time the amount that the county spent to comply with 9 listed mandates increased from \$130,170,110 in FY 2003 to \$185,090,063 in FY 2005. Continually increasing costs for UHC and compliance with HAVA and CWA were large costs for the county. The top five mandates are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$1,508,931,377	\$1,565,284,842	\$1,781,123,986
<b>ADA</b>	\$1,615,558	\$1,664,025	\$2,163,512
<b>HAVA</b>	\$6,200,000	\$100,000	\$300,000
<b>CWA</b>	\$11,500,354	\$12,183,243	\$11,931,081
<b>RCRA</b>	\$9,365,001	\$12,527,861	\$1,178,193
<b>UHC</b>	\$96,800,000	\$111,100,000	\$155,300,000

### **Fulton County, GA**

2003 Population 818,322

The budget for Fulton County, GA increased from \$933,107,278 in FY2003 to \$1,013,969,571 in proposed 2005. During that period of time, the amount of the county budget devoted to complying with three listed mandates increased from \$10,307,793 to \$10,836,028. The UHC mandate was the most costly to the county. The three reported mandates are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$933,107,278	\$943,379,010	\$1,013,969,571
<b>ADA</b>	\$783,782	\$899,921	\$693,401
<b>HIPAA</b>	\$69,485	\$75,122	\$78,127
<b>UHC</b>	\$9,454,526	\$9,677,865	\$10,064,500

**Habersham County, GA**

2003 Population 38,446

The budget for Habersham County, GA increased from \$12,606,851 in FY 2003 to \$13,995,883 in proposed 2005. During the same period of time, the amount of the county budget required for compliance with the two mandates reported increased slightly from \$94,170 to \$98,245. The two mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$12,606,851	\$12,887,275	\$13,995,883
<b>CWA</b>	\$21,270	\$21,908	\$25,345
<b>RCRA</b>	\$72,900	\$72,900	\$72,900

**Polk County, IA**

2003 Population 388,606

The budget for Polk County, IA decreased from \$180,973,712 in FY2003 to \$179,902,114 for proposed 2005. During that same period of time the amount of the county budget that was required for it to comply with two listed mandates increased from \$54,189 to \$77,711. The two mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$180,973,712	\$166,768,681	\$179,902,114
<b>ADA</b>	\$19,809	\$72,134	\$48,711
<b>HIPAA</b>	\$34,389	\$39,000	\$39,000

**Scott County, IA**

2003 Population 159,414

The budget for Scott County, IA fluctuated between FY 2003 and proposed 2005, but stayed close to its high of \$59,104,761 in 2003 for the remainder of the period surveyed. The amount of the county budget required to comply with 4 listed mandates increased from \$70,000 to \$232,500 in 2005. HAVA compliance was the majority of the increase for 2005. The mandates reported on are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$59,104,761	\$58,342,138	\$59,912,361

<b>ADA</b>	\$40,00	\$12,000	\$2,500
<b>HAVA</b>	\$0	\$3,500	\$200,000
<b>CAA</b>	0	\$2,500	0
<b>UHC</b>	\$30,000	\$30,000	\$30,000

**Sedgwick County, Kansas**  
2003 Population 462,896

The budget of Sedgwick County, KS increased from \$285,977,079 in FY2003 to \$320,706,798 in proposed 2005. During this same period of time the amount of the budget required to comply with 7 listed mandates reported by the county increased from \$1,490,807 in FY 2003 to \$4,656,747 in FY 2005. ADA, RCRA and UHC are the mandates that required the highest percentage of the county expenditures. The top four reported mandates are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$285,977,079	\$304,372,757	\$320,706,798
<b>ADA</b>	\$931,000	\$931,000	\$931,000
<b>HIPAA</b>	\$41,566	\$47,567	\$47,567
<b>RCRA</b>	\$405,727	\$419,567	\$382,880
<b>UHC</b>	0	\$3,192,234	\$3,192,234

**Calvert County, MD**  
2003 Population 84,110

The budget for Calvert County, MD increased from \$147,448,552 in FY2003 to \$160,735,567 in proposed 2005. During that same period of time, the amount of the budget that the county spent on 3 listed mandates increased from \$212,989 to \$487,258. Increases in expenditures for HAVA compliance, ADA compliance and the cost of UHC account for the increases. The mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$147,448,552	\$151,643,504	\$160,735,567
<b>ADA</b>	\$15,068	\$9,300	\$68,500
<b>HAVA</b>	0	\$75,122	\$77,158
<b>UHC</b>	\$197,921	\$351,436	\$341,600

**Montgomery County, MD**

2003 Population 918,881

The budget for Montgomery County, MD increased from \$1,070,500,000 in FY2003 to \$1,217,800,000 for proposed 2005. The amount required for compliance with 7 listed mandates went from \$9,706,141 in FY 2003 up to \$12,728,203 in FY 2004 and back down to \$8,875,095 in 2005. ADA compliance, RCRA, ICIA and UHC were the major portion of the expenditures in this county. The top five reported mandates are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$1,070,500,000	\$1,117,600,000	\$1,217,800,000
<b>ADA</b>	\$1,962,000	\$3,090,000	\$2,562,000
<b>CAA</b>	\$580,438	\$1,211,052	\$614,848
<b>RCRA</b>	\$1,039,557	\$1,115,137	\$1,077,752
<b>UHC</b>	\$1,595,000	\$1,945,000	\$2,665,000
<b>ICIA</b>	\$3,958,600	\$4,655,700	\$1,102,030

**Blue Earth County, MN**

2003 Population 57,306

The budget of Blue Earth County, MN increased from \$ 56,722,626 in FY2004 to \$57,526,579 in proposed 2005. The amount required to comply with eight listed mandates for the two years reported was \$297,895 and \$303,292. The expenditures for the mandates were fairly consistent for both years reported, with costs for CWA, HAVA and RCRA representing the largest percentage of the budget. The four top mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget		\$56,722,626	\$57,526,579
<b>HAVA</b>		\$55,00	\$56,650
<b>CWA</b>		\$66,489	\$67,884
<b>DW</b>		\$58,202	\$59,948
<b>RCRA</b>		\$53,204	\$53,810

**Clay County, MS**

2003 Population 21,625

The budget for Clay County, MS increased from \$108,002,404 in FY2003 to \$118,550,948 in proposed 2005. During that time the amount of the county budget required for it to comply with 7 listed mandates decreased from \$497,477 to \$495,147. The most costly mandates to the county are RCRA and UHC. The top three mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$108,002,404	\$108,368,933	\$118,550,958
<b>RCRA</b>	\$264,269	\$263,563	\$263,417
<b>HIPAA</b>	\$37,568	\$21,338	\$17,895
<b>UHC</b>	\$180,570	\$119,866	\$200,000

**Northhampton County, NC**

2003 Population 21,782

The budget for Northhampton County, NC increased from \$21,461,356 in FY 2003 to \$23,138,094 in proposed 2005. During the same period the amount required for the county to comply with 4 listed mandates increased from \$36,000 in FY 2003 to \$41,309 in 2004. The mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$21,461,356	\$23,794,207	\$23,138,094
<b>HAVA</b>			\$8,000
<b>DW</b>	\$23,400	\$21,200	\$17,190
<b>UHC</b>	\$10,600	\$11,500	\$13,129
<b>ICIA</b>	\$2,000	\$2,500	\$3,000

**Richland County, ND**

2003 Population 17,598

The budget for Richland County, ND increased from \$9,748,084 in FY 2003 to \$10,081,364 in proposed 2005. During that period, the reported costs spiked dramatically in FY 2004. The total for four reported mandates went up tenfold from \$3,823 in FY 2003 to \$43,692 in FY 2004 and back down to \$4,800 in FY 2005. The mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$9,748,084	\$9,471,541	\$10,081,364
<b>ADA</b>		\$31,362	
<b>HAVA</b>		\$2,522	
<b>HIPAA</b>	\$2,690	\$7,150	
<b>UHC</b>	\$1,133	\$2,658	\$4,800

**Douglas County, NE**  
2003 Population 467,703

The budget for Douglas County, NE increased from \$245,299,250 in FY2003 to \$257,405,238 in 2004. During this period of time, the amount of the county budget required for compliance with 6 listed mandates decreased from \$4,740,581 to \$4,562,155. During those two years, the most costly mandates were ICIA and HIPAA. The top four mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$245,299,250	\$257,405,238	
<b>CAA</b>	\$68,717	\$65,692	
<b>DW</b>	\$46,562	\$46,150	
<b>HIPAA</b>	\$163,831	\$3,963	
<b>ICIA</b>	\$4,431,744	\$4,416,623	

**Clark County, NV**  
2003 Population 1,576,541

The budget for Clark County, NV increased from \$2,248,457,358 in FY2003 to \$3,342,685,144 in proposed 2005. During this period of time, the amount reported to comply with 8 listed mandates increased from \$98,537,507 to a high of \$103,974,490 in FY 2004 and then decreased to \$48,084,564 in 2005, largely because costs for uncompensated health care were not reported for FY 2005. The costs of complying with HAVA, DW and UHC represent the largest portion of these mandates. The top five mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$2,248,457,358	\$2,289,442,872	\$3,342,685,144

<b>HAVA</b>		\$997,566	\$131,825
<b>CAA</b>	\$2,026,791	\$4,159,656	\$2,466,717
<b>DW</b>	\$20,499,400	\$20,499,400	\$20,499,400
<b>UHC</b>	\$64,568,790	\$63,676,348	
<b>ICIA</b>	\$10,156,304	\$12,491,644	\$16,179,706

**Clermont County, OH**  
2003 Population 185,799

The budget for Clermont County, OH increased from \$247,996,209 in FY2003 to \$275,818,131 in proposed 2005. During that period of time the amount spent on complying with 6 listed mandates decreased from \$1,545,521 to \$1,449,458 to \$1,166,538. The environmental mandates were the most costly to the county. The top three were reported as follows:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$247,996,209	\$261,945,404	\$275,818,131
<b>CWA</b>	\$784,702	\$741,102	\$820,202
<b>DW</b>	\$211,436	\$278,808	\$244,200
<b>RCRA</b>	\$493,149	\$388,233	\$78,688

**Montgomery County, OH**  
2003 Population 555,187

The budget in Montgomery County, OH increased from \$723,334,201 in FY2003 to \$746,184,801 in 2004. During that same period of time the amount required to comply with 6 reported federal mandates has increased from \$11,891,584 in FY 2003 to \$12,378,230 to \$15,666,350 in FY 2005. The expenditures for HAVA, CWA and UHC were the most expensive. These top three mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$723,334,201	\$746,184,801	\$779,600,000
<b>HAVA</b>		\$300,000	\$2,000,000
<b>CWA</b>	\$5,461,621	\$5,570,853	\$5,682,270
<b>UHC</b>	\$4,500,000	\$4,500,000	\$4,500,000

**Chester County, PA**  
2003 Population 457,393

The budget for Chester County, PA increased from \$352,607,590 in FY2003 to \$385,357,687 for proposed 2005. During that period of time the amount required to achieve compliance with 6 listed mandates spiked from a low of \$1,882,591 up to \$8,768,274 and then back down to \$2,250,069 in FY 2005. HAVA compliance costs were the primary reason for the increase in 2004. The top three reported mandates are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$352,607,590	\$363,316,969	\$385,357,687
<b>HAVA</b>	\$1,168,935	\$8,208,611	\$1,648,480
<b>DW</b>	\$299,699	\$303,116	\$285,392
<b>HIPAA</b>	\$232,660	\$78,300	\$133,600

**Monroe County, PA**  
2003 Population 154,495

The budget for Monroe County, PA increased from \$73,539,210 in FY2003 to \$77,961,132 in proposed 2005. During that period of time, the amount required to comply with 6 listed mandates increased from \$249,000 in FY 2003 to \$285,000 in FY 2004 to \$376,000 in FY 2006. The largest expenditure was for compliance with the CWA. Costs for compliance with HAVA requirements are also present in the budget. The top five mandates reported are:

Total Budget	\$73,539,210	\$76,851,271	\$77,961,132
<b>ADA</b>	\$4,000	\$4,000	\$56,000
<b>HAVA</b>	\$10,000	\$44,000	\$45,000
<b>CWA</b>	\$195,000	\$200,000	\$210,000
<b>HIPAA</b>	\$5,000	\$15,000	\$25,000
<b>ICIA</b>	\$20,000	\$22,000	\$25,000



**Arlington County, VA**  
2003 Population 187,873

The budget of Arlington County, VA increased from \$372,100,000 in FY2003 to \$388,900,000 in proposed 2005. For FY 2003 and 2004 only two mandates were reported. These costs for these two mandates increased from \$19,050,000 to \$26,500,000. For proposed FY2005, 4 of the 10 listed mandates were reported, so the total figure spiked up to \$55,152,000. The mandates as reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$372,100,000	\$364,200,000	\$388,900,000
<b>CAA</b>			\$252,000
<b>CWA</b>	\$13,150,000	\$20,600,000	\$48,600,000
<b>DW</b>	\$5,900,000	\$5,900,000	\$5,900,000
<b>RCRA</b>			\$400,000

**Fairfax County, VA**  
2003 Population 1,000,405

The budget for Fairfax County, VA increased from \$4.1 billion in FY2003 to \$4.6 billion in proposed 2005. The amount required for compliance with 6 listed mandates increased steadily over the three-year period from \$20,484,321 to \$21,562,443 to \$22,640,563. Compliance with environmental mandates and HIPAA represented the major costs reported for the county's budget. The top four mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$4.1 billion	\$4.4 billion	\$4.6 billion
<b>ADA</b>	\$2,458,194	\$2,587,573	\$2,716,951
<b>CWA</b>	\$13,060,379	\$13,747,767	\$14,435,155
<b>RCRA</b>	\$3,210,208	\$3,379,166	\$3,548,124
<b>HIPAA</b>	\$1,016,721	\$1,070,233	\$1,123,744

**Henrico County, VA**  
2003 Population 271,083

The budget for Henrico County, VA increased from \$805,569,724 in FY 2003 to \$865,307,958 for proposed 2005. The amount required to comply with 8 listed mandates

increased from \$24,342,973 in FY 2003 to \$34,757,044 in FY 2004 to \$45,909,831 in FY 2005. Evidence of compliance with HAVA appears in FY2005 and major increases in budgets for ADA compliance and the CWA are evident. The top four mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$805,569,724	\$871,763,307	\$865,307,958
<b>HAVA</b>			\$3,455,500
<b>CWA</b>	\$16,009,614	\$23,169,301	\$32,535,754
<b>RCRA</b>	\$2,348,426	\$3,092,345	\$3,469,645
<b>UHC</b>	\$5,578,015	\$5,737,251	\$5,348,407

**Prince George County, VA**  
2003 Population 34,305

The budget for Prince George County, VA decreased from \$97,953,257 in FY2003 to \$88,337,441 for proposed 2005. During that same period of time the amount spent to comply with 5 listed mandates increased from \$23,249 in FY 2003 to \$30,670 in FY 2004 and then decreased somewhat to \$29,085. Costs associated with compliance with HAVA and HIPAA are evident. The top four reported mandates are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$97,953,257	\$92,950,557	\$88,337,441
<b>HAVA</b>		\$6,783	\$7,340
<b>RCRA</b>	\$16,487	\$15,769	\$15,000
<b>HIPAA</b>		\$1,500	
<b>UHC</b>	\$6,466	\$3,736	\$5,745

**Kitsap County, WA**  
2003 Population 240,719

The budget for Kitsap County, WA increased from \$72,370,117 in FY2003 to \$85,040,713 for proposed 2005. The amount required to comply with 5 listed mandates increased dramatically from \$2,284,567 in FY 2003 to \$5,136,161 in FY 2004 and increased the following year to \$6,359,131. Environmental mandates such as the CWA

and the ESA represent the major costs to the county. Evidence of compliance with HIPAA is also present. The top four mandates reported are:

	<b>2003</b>	<b>2004</b>	<b>2005</b>
Total Budget	\$72,370,117	\$72,906,148	\$85,040,713
<b>CWA</b>	\$1,444,074	\$838,033	\$3,169,003
<b>RCRA</b>			\$624,374
<b>ESA</b>	\$1,158,106	\$374,646	\$2,421,104
<b>HIPAA</b>	\$72,142	\$14,465	\$144,650

## **Part VI**

### **Totals**

#### **Totals Expended by 30 Counties By Mandate for FY2003-FY2005**

<b>Mandate</b>	<b>FY2003 Costs</b>	<b>FY2004 Costs</b>	<b>FY2005 Costs</b>	<b>Total Costs</b>
<b>CAA</b>	\$19,996,751	\$24,644,677	\$22,801,845	\$67,443,273
<b>CWA</b>	\$50,310,745	\$69,267,035	\$105,309,234	\$224,887,014
<b>DW</b>	\$28,087,993	\$30,736,921	\$28,800,540	\$87,625,454
<b>RCRA</b>	\$94,105,031	\$95,502,609	\$91,346,498	\$280,954,138
<b>ADA</b>	\$15,401,598.00	\$16,750,340.00	\$16,993,625.00	\$49,145,563
<b>HAVA</b>	\$12,704,699	\$10,950,257	\$13,602,850	\$37,257,806
<b>ESA</b>	\$2,812,849.00	\$3,603,198.00	\$11,213,217.00	\$17,629,264
<b>HIPAA</b>	\$4,094,003	\$4,656,163	\$3,744,650	\$12,494,816
<b>UHC</b>	\$216,044,261	\$233,771,724	\$211,980,520	\$661,796,505
<b>ICIA</b>	\$52,031,088	\$32,572,304	\$29,560,235	\$114,163,627

#### **Totals Reported Expenditures by 30 Counties for FY2003 – FY2005**

<b>2003</b>	<b>2004</b>	<b>2005</b>
\$495,589,018	\$522,455,228	\$535,353,214

#### **Total Costs of Reported Mandates to 30 Counties for FY2003-FY2005**

**\$1,553,397,460**

## Part VII

### Findings

As expected, the costs of mandates vary greatly by county geography and demographics. For many Sunbelt Counties and retirement destination counties, uncompensated health care is a huge mandate. For those counties, it is by far the mandate that requires the largest percentage of funding often reaching 7 to 8 percent of their budgets.

The next group of mandates that have the highest costs for counties are the environmental mandates. These include the Clean Air Act, Clean Water Act, Drinking Water mandates and the Resource Conservation and Recovery Act. For some counties, the amounts expended on these mandates represented the majority of their mandate budgets, exceeding 8 percent of the county budget in one Florida county.

The costs associated with compliance with the HIPAA and HAVA mandates were generally not spread out over the three-year period, but rather were evident in whichever budget year the county chose to ramp up their efforts and achieve compliance. For some counties the bulk was funded in FY2003 or 2004 but others have it funded in their proposed 2005 budgets. Funding for HAVA compliance generally costs counties between .3 to 2 percent of their total county budgets.

The 30 counties included in the profile section of this report represent one percent of the 3,066 counties in the nation. They are representative by demographics, by geography and by population of all counties. The unfunded costs they reported that were expended from their county own source revenues for compliance with federal mandates are a snapshot of what the costs may be like for many other similar counties.

The average profiled county reported costs for only six mandates. Considering that, in 1996, the Advisory Commission on Intergovernmental Relations identified more than 200 federal mandates reaching into nearly all activities of local government, this is a small glimpse of the total costs that counties bear for unfunded federal mandates.

For the 30 counties included in this sample the three-year total cost of an average of six unfunded federal mandates per county was **\$1,553,397,460**.

The 30 counties included in this report have a total population of 11,202,820. At an average per capita cost of \$137 for the three-year period averaged across a total population of 295,000,000, the nationwide cost of this limited glimpse of unfunded mandates would be **\$40 billion**. This is likely a small percentage of the total burden of unfunded mandates facing counties.